

United States District Court

For the Northern District of California

IN THE UNITED STATES DISTRICT COURT

FOR THE NORTHERN DISTRICT OF CALIFORNIA

11 TERESA B. SU, No. C-05-3765 MMC

12 || Plaintiff,

ORDER DISMISSING ACTION FOR LACK OF JURISDICTION

13 | v.

14 || UNITED STATES OF AMERICA,

15 || Defendant.

17 Before the Court is the complaint filed September 19, 2005 by plaintiff Teresa B. Su
18 ("Su"). Su seeks a declaratory judgment against the United States of America with respect
19 to "whether or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C.
20 § 7701(a)(14)." (See Compl. at 2.)
21

22 This Court lacks jurisdiction to issue a declaratory judgment “with respect to Federal
23 taxes other than actions brought under section 7428 of the Internal Revenue Code of
24 1986,” a code section that is not at issue in the instant action. See 28 U.S.C. § 2201; see
25 also Hughes v. United States, 953 F.2d 531, 536-537 (9th Cir. 1991) (affirming dismissal of
26 claim for declaratory relief under § 2201 where claim concerned question of tax liability).

Accordingly, the instant action is hereby DISMISSED, with prejudice.

IT IS SO ORDERED.

Dated: September 26, 2005

Maxine M. Chesney
MAXINE M. CHESNEY
United States District Judge